

UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION

In re: SCARLET GLOW HEATING & COOLING CO § Case No. 05-18106-JS

§

§

Debtor(s)

§

TRUSTEE'S FINAL REPORT (TFR)

The undersigned trustee hereby makes this Final Report and states as follows:

1. The debtor filed a petition under Chapter 7 of the United States Bankruptcy Code on May 05, 2005. The undersigned trustee was appointed on June 07, 2004.

2. The trustee faithfully and properly fulfilled the duties enumerated in 11 U.S.C. §704.

3. All scheduled and known assets of the estate have been reduced to cash, released to the debtor as exempt property pursuant to 11 U.S.C. § 522, or have been or will be abandoned pursuant to 11 U.S.C. § 554. An individual estate property record and report showing the disposition of all property of the estate is attached as **Exhibit A**.

4. The trustee realized the gross receipts of \$ 50,224.63

Funds were disbursed in the following amounts:

Administrative expenses 4,357.07

Payments to creditors 0.00

Non-estate funds paid to 3rd Parties 0.00

Payments to the debtor 0.00

Leaving a balance on hand of ¹ \$ 45,867.56

The remaining funds are available for distribution.

5. Attached as **Exhibit B** is a cash receipts and disbursements record for each estate bank account.

¹ The balance of funds on hand in the estate may continue to earn interest until disbursed. The interest earned prior to disbursement will be distributed pro rata to creditors within each priority category. The trustee may receive additional compensation not to exceed the maximum compensation set forth under 11 U.S.C. § 326(a) on account of the disbursement of the additional interest.

6. The deadline for filing claims in this case was 09/27/2005. All claims of each class which will receive a distribution have been examined and any objections to the allowance of claims have been resolved. If applicable, a claims analysis, explaining why payment on any claim is not being made, is attached as **Exhibit C**.

7. The Trustee's proposed distribution is attached as **Exhibit D**.

8. Pursuant to 11 U.S.C. § 326(a), the maximum compensation allowable to the trustee is \$5,761.23. To the extent that additional interest is earned before case closing, the maximum compensation may increase.

The trustee has received \$0.00 as interim compensation and now requests the sum of \$5,761.23, for a total compensation of \$5,761.23. In addition, the trustee received reimbursement for reasonable and necessary expenses in the amount of \$0.00 and now requests reimbursement for expenses of \$20.77, for total expenses of \$20.77.

Pursuant to Fed R Bank P 5009, I hereby certify, under penalty of perjury, that the foregoing report is true and correct.

Date: 03/25/2010 By: /s/DAVID GROCHOCINSKI, TRUSTEE
Trustee

STATEMENT: This Uniform Form is associated with an open bankruptcy case, therefore, Paperwork Reduction Act exemption 5 C.F.R. § 1320.4(a)(2) applies.

Form 1

Individual Estate Property Record and Report

Asset Cases

Case Number: 05-18106-JS

Trustee: (520067) DAVID GROCHOCINSKI, TRUSTEE

Case Name: SCARLET GLOW HEATING & COOLING CO

Filed (f) or Converted (c): 05/05/05 (f)

§341(a) Meeting Date: 06/22/05

Period Ending: 03/25/10

Claims Bar Date: 09/27/05

1		2	3	4	5	6
Asset Description (Scheduled And Unscheduled (u) Property)		Petition/ Unscheduled Values	Estimated Net Value (Value Determined By Trustee, Less Liens, Exemptions, and Other Costs)	Property <u>Abandoned</u> OA=\$554(a) DA=\$554(c)	Sale/Funds Received by the Estate	Asset Fully Administered (FA)/ Gross Value of Remaining Assets
Ref. #						
1	PETTY CASH	10.00	0.00	DA	0.00	FA
2	CHECKING ACCOUNT	0.00	0.00		0.00	FA
3	CHECKING ACCOUNTS	3,500.00	0.00		0.00	FA
4	A/R	725,445.29	0.00		0.00	FA
5	1998 FORD RANGER PICKUP	600.00	600.00	DA	0.00	FA
6	1999 CHEVY TRUCK	4,900.00	4,900.00	DA	0.00	FA
7	1999 CHEVY VAN	4,900.00	4,900.00		4,750.00	FA
8	2000 GMC PICKUP	3,000.00	3,000.00		3,000.00	FA
9	OFFICE EQUIPMENT	1,500.00	0.00		0.00	FA
10	MACHINERY, ETC.	115,000.00	0.00		0.00	FA
11	INVENTORY	350,000.00	0.00		0.00	FA
12	1998 CHEVY G30 VAN (u)	2,000.00	2,000.00		2,000.00	FA
13	1988 CHEVY G30 VAN (u)	150.00	150.00		150.00	FA
14	UNSCHEDULED REFUND (u)	29.55	29.55		29.55	FA
15	PREFERENCES	Unknown	Unknown		40,100.00	FA
Int	INTEREST (u)	Unknown	N/A		195.08	Unknown
16	Assets Totals (Excluding unknown values)	\$1,211,034.84	\$15,579.55		\$50,224.63	\$0.00

Major Activities Affecting Case Closing:

INVESTIGATING INSIDER TRANSACTIONS

EMPLOYED ACCOUNTANT TO REVIEW RECORDS; AWAITING RECORDS FROM BANK

LIKELY CAUSE OF ACTION VS. INSIDERS; ACTION FILED AND PREFERENCE MATTERS FILED; TRIALS WILL NOT BE COMPLETED UNTIL LATE 2008;

SETTLEMENT REACHED IN LATE 2008; EXPECT FINAL TAX RETURNS IN FIRST HALF OF 2009; CLAIMS OBJECTION NEGOTIATIONS PENDING

Initial Projected Date Of Final Report (TFR): December 31, 2007

Current Projected Date Of Final Report (TFR): June 30, 2010

Form 2

Cash Receipts And Disbursements Record

Case Number: 05-18106-JS
Case Name: SCARLET GLOW HEATING & COOLING CO
Taxpayer ID #: 36-3858816
Period Ending: 03/25/10

Trustee: DAVID GROCHOCINSKI, TRUSTEE (520067)
Bank Name: JPMORGAN CHASE BANK, N.A.
Account: ***-*****31-65 - Money Market Account
Blanket Bond: \$5,000,000.00 (per case limit)
Separate Bond: N/A

1 Trans. Date	2 {Ref #} / Check #	3 Paid To / Received From	4 Description of Transaction	T-Code	5 Receipts \$	6 Disbursements \$	7 Money Market Account Balance
11/22/05		AMERICAN AUCTION ASSOCIATES, INC.	SALE OF VARIOUS VEHICLES		9,900.00		9,900.00
	{8}		3,000.00	1129-000			9,900.00
	{7}		4,750.00	1129-000			9,900.00
	{12}		2,000.00	1229-000			9,900.00
	{13}		150.00	1229-000			9,900.00
11/30/05	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.5500%	1270-000	0.90		9,900.90
12/30/05	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.6500%	1270-000	4.95		9,905.85
01/23/06	1001	AMERICAN AUCTION ASSOCIATES, INC.	REIMBURSEMENT OF AUCTION COSTS	3620-000		992.77	8,913.08
01/31/06	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.7000%	1270-000	5.48		8,918.56
02/09/06	1002	INTERNATIONAL SURETIES, LTD.	BOND PREMIUM PAYMENT ON LEDGER BALANCE AS OF 12/31/2005 FOR CASE #05B-18106, Bond #016026455	2300-000		8.46	8,910.10
02/28/06	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.7000%	1270-000	4.79		8,914.89
03/31/06	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.7000%	1270-000	5.30		8,920.19
04/28/06	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.8000%	1270-000	5.65		8,925.84
05/31/06	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.8000%	1270-000	6.07		8,931.91
06/30/06	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.8000%	1270-000	5.87		8,937.78
07/10/06	{14}	VISA CHECK/MASTER MONEY	DISTRIBUTION IN VISA/CHECK LITIGATION	1290-000	29.55		8,967.33
07/11/06	1003	SIR SPEEDY	COPY CHARGES	2990-000		91.14	8,876.19
07/31/06	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.8000%	1270-000	6.06		8,882.25
08/31/06	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.8000%	1270-000	6.04		8,888.29
09/29/06	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.8000%	1270-000	5.64		8,893.93
10/31/06	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.8000%	1270-000	6.23		8,900.16
11/30/06	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.8000%	1270-000	5.85		8,906.01
12/29/06	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.8000%	1270-000	5.65		8,911.66
01/31/07	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.6500%	1270-000	5.94		8,917.60
02/12/07	1004	INTERNATIONAL SURETIES, LTD.	BOND PREMIUM PAYMENT ON LEDGER BALANCE AS OF 12/31/2006 FOR CASE #05B-18106, BOND# 016026455 - TERM 2/1/07-2/1/08	2300-000		7.77	8,909.83
02/28/07	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.6500%	1270-000	4.44		8,914.27
03/30/07	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.6500%	1270-000	4.76		8,919.03
04/30/07	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.6500%	1270-000	4.92		8,923.95
05/04/07	1005	GROCHOCINSKI , GROCHOCINSKI & LLOYD, LTD.	REIMBURSEMENT FOR 10 ADVERSARY FILING FEES	2700-000		2,500.00	6,423.95
05/07/07		To Account #*****3166	TRANSFER FUNDS	9999-000		250.00	6,173.95

Subtotals : \$10,024.09 \$3,850.14

Form 2

Cash Receipts And Disbursements Record

Case Number: 05-18106-JS
Case Name: SCARLET GLOW HEATING & COOLING CO

Trustee: DAVID GROCHOCINSKI, TRUSTEE (520067)
Bank Name: JPMORGAN CHASE BANK, N.A.
Account: ***-*****31-65 - Money Market Account
Blanket Bond: \$5,000,000.00 (per case limit)
Separate Bond: N/A

Taxpayer ID #: 36-3858816

Period Ending: 03/25/10

1 Trans. Date	2 {Ref #} / Check #	3 Paid To / Received From	4 Description of Transaction	T-Code	5 Receipts \$	6 Disbursements \$	7 Money Market Account Balance
05/31/07	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.6500%	1270-000	4.05		6,178.00
06/29/07	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.6500%	1270-000	3.18		6,181.18
07/31/07	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.6500%	1270-000	3.52		6,184.70
08/28/07	{15}	SHEET METAL WERKS INC.	SETTLEMENT OF PREFERENCE	1141-000	1,000.00		7,184.70
08/31/07	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.6500%	1270-000	3.43		7,188.13
09/28/07	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.6500%	1270-000	3.58		7,191.71
10/04/07	{15}	EXCELSIOR MFG & SUPPLY CORP	SETTLEMENT OF PREFERENCE	1141-000	3,000.00		10,191.71
10/31/07	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.6500%	1270-000	5.45		10,197.16
11/30/07	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.6000%	1270-000	5.30		10,202.46
12/07/07	1006	GROCHOCINSKI , GROCHOCINSKI & LLOYD, LTD.	REIMBURSEMENT OF ADVERSARY FILING FEE	2700-000		250.00	9,952.46
12/12/07	{15}	UNIVERSAL HEATING SUPPLIES INC.	SETTLEMENT PAYMENT	1141-000	800.00		10,752.46
12/14/07	{15}	VESCO, INC.	SETTLEMENT OF PREFERENCE	1141-000	1,100.00		11,852.46
12/31/07	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.6000%	1270-000	5.56		11,858.02
01/08/08	{15}	UNIVERSAL HEATING SUPPLIES, INC.	SETTLEMENT PAYMENT	1141-000	1,000.00		12,858.02
01/15/08	{15}	UNIVERSAL HEATING SUPPLIES INC.	SETTLEMENT PAYMENT	1141-000	800.00		13,658.02
01/31/08	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.3000%	1270-000	5.87		13,663.89
02/11/08	1007	INTERNATIONAL SURETIES, LTD.	BOND PREMIUM PAYMENT ON LEDGER BALANCE AS OF 12/31/2007 FOR CASE #05B-18106, BOND #016026455 - TERM 2/1/08-2/1/09	2300-000		10.34	13,653.55
02/12/08	{15}	UNIVERSAL HEATING	SETTLEMENT PAYMENT	1141-000	800.00		14,453.55
02/29/08	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.2500%	1270-000	2.88		14,456.43
03/11/08	{15}	UNIVERSAL HEATING SUPPLIES, INC.	SETTLEMENT PAYMENT	1141-000	800.00		15,256.43
03/31/08	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.1700%	1270-000	2.79		15,259.22
04/01/08	{15}	PIPE FITTERS' WELFARE FUND LOCAL UNION 597	SETTLEMENT OF ADVERSARY	1141-000	7,000.00		22,259.22
04/09/08	{15}	UNIVERSAL HEATING SUPPLIES, INC.	SETTLEMENT PAYMENT	1141-000	800.00		23,059.22
04/30/08	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.1700%	1270-000	3.11		23,062.33
05/19/08	{15}	NORTH STATES STEEL CORP	SETTLEMENT OF ADVERSARY	1141-000	3,000.00		26,062.33
05/30/08	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.1500%	1270-000	3.12		26,065.45
06/30/08	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.1500%	1270-000	3.31		26,068.76

Subtotals : \$20,155.15 \$260.34

Form 2

Cash Receipts And Disbursements Record

Case Number: 05-18106-JS
Case Name: SCARLET GLOW HEATING & COOLING CO

Trustee: DAVID GROCHOCINSKI, TRUSTEE (520067)
Bank Name: JPMORGAN CHASE BANK, N.A.
Account: ***-*****31-65 - Money Market Account
Blanket Bond: \$5,000,000.00 (per case limit)
Separate Bond: N/A

Taxpayer ID #: 36-3858816

Period Ending: 03/25/10

1 Trans. Date	2 {Ref #} / Check #	3 Paid To / Received From	4 Description of Transaction	T-Code	5 Receipts \$	6 Disbursements \$	7 Money Market Account Balance
07/31/08	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.1500%	1270-000	3.31		26,072.07
08/19/08	1008	EUNICE SACHS & ASSOCIATES	COURT REPORT ATTENDANCE	2990-000		100.00	25,972.07
08/26/08	1009	EXPRESS ONE - CHICAGO	OVERNIGHT DELIVERY CHARGES	2990-000		36.42	25,935.65
08/29/08	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.1500%	1270-000	3.09		25,938.74
09/09/08	1010	INTERNAL REVENUE SERVICE	TAX TRANSCRIPT/FOR 2002 RETURN	2990-000		39.00	25,899.74
09/15/08	{15}	JIM RUSTMAN	SETTLEMENT PAYMENT	1141-000	938.34		26,838.08
09/18/08	{15}	KIRK RUSTMAN	SETTLEMENT PAYMENT	1141-000	3,561.66		30,399.74
09/18/08	{15}	JAY RUSTMAN & LINDA RUSTMAN	SETTLEMENT PAYMENT	1141-000	3,500.00		33,899.74
09/30/08	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.1500%	1270-000	3.71		33,903.45
10/15/08	{15}	JIM RUSTMAN	SETTLEMENT PAYMENT	1141-000	234.59		34,138.04
10/16/08	{15}	KIRK RUSTMAN	SETTLEMENT PAYMENT	1141-000	882.71		35,020.75
10/16/08	{15}	JAY RUSTMAN/LINDA RUSTMAN	SETTLEMENT PAYMENT	1141-000	882.71		35,903.46
10/31/08	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.1200%	1270-000	3.78		35,907.24
11/14/08	{15}	JIM RUSTMAN	SETTLEMENT PAYMENT	1141-000	234.59		36,141.83
11/14/08	{15}	LINDA RUSTMAN	SETTLEMENT PAYMENT	1141-000	882.71		37,024.54
11/14/08	{15}	KIRK & JOY RUSTMAN	SETTLEMENT PAYMENT	1141-000	882.71		37,907.25
11/28/08	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.1000%	1270-000	2.99		37,910.24
12/12/08	{15}	JIM RUSTMAN	SETTLEMENT PAYMENT	1141-000	234.59		38,144.83
12/15/08	{15}	JAY & LINDA RUSTMAN	SETTLEMENT PAYMENT	1141-000	882.71		39,027.54
12/16/08	{15}	KIRK & JOY RUSTMAN	SETTLEMENT PAYMENT	1141-000	882.71		39,910.25
12/31/08	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.0500%	1270-000	2.66		39,912.91
01/15/09	{15}	JIM RUSTMAN	SETTLEMENT PAYMENT	1141-000	234.59		40,147.50
01/15/09	{15}	KIRK & JOY RUSTMAN	SETTLEMENT PAYMENT	1141-000	882.71		41,030.21
01/16/09	{15}	JAY & LINDA RUSTMAN	SETTLEMENT PAYMENT	1141-000	882.71		41,912.92
01/30/09	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.0500%	1270-000	1.65		41,914.57
02/05/09	1011	INTERNATIONAL SURETIES, LTD.	BOND PREMIUM PAYMENT ON LEDGER BALANCE AS OF 12/31/2008 FOR CASE #05B-18106, BOND#016026455	2300-000		33.09	41,881.48
02/12/09	{15}	JAY & LINDA RUSTMAN	SETTLEMENT PAYMENT	1141-000	882.71		42,764.19
02/17/09	{15}	KIRK & JOY RUSTMAN	SETTLEMENT PAYMENT	1141-000	882.71		43,646.90
02/27/09	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.0500%	1270-000	1.61		43,648.51
03/16/09	{15}	KIRK & JOY RUSTMAN	SETTLEMENT PAYMENT	1141-000	882.75		44,531.26
03/16/09	{15}	JAY & LINDA RUSTMAN	SETTLEMENT PAYMENT	1141-000	882.71		45,413.97
03/17/09	{15}	JIM RUSTMAN	SETTLEMENT PAYMENT	1141-000	234.54		45,648.51
03/31/09	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.0500%	1270-000	1.93		45,650.44
04/17/09	{15}	JIM RUSTMAN	SETTLEMENT PAYMENT	1141-000	234.54		45,884.98

Subtotals : \$20,024.73 \$208.51

Form 2

Cash Receipts And Disbursements Record

Case Number: 05-18106-JS

Case Name: SCARLET GLOW HEATING & COOLING CO

Taxpayer ID #: 36-3858816

Period Ending: 03/25/10

Trustee: DAVID GROCHOCINSKI, TRUSTEE (520067)

Bank Name: JPMORGAN CHASE BANK, N.A.

Account: ***-*****31-65 - Money Market Account

Blanket Bond: \$5,000,000.00 (per case limit)

Separate Bond: N/A

1 Trans. Date	2 {Ref #} / Check #	3 Paid To / Received From	4 Description of Transaction	T-Code	5 Receipts \$	6 Disbursements \$	7 Money Market Account Balance
04/30/09	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.0500%	1270-000	1.86		45,886.84
05/29/09	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.0500%	1270-000	1.80		45,888.64
06/30/09	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.0500%	1270-000	1.99		45,890.63
07/31/09	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.0500%	1270-000	1.93		45,892.56
08/31/09	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.0500%	1270-000	1.93		45,894.49
09/30/09	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.0500%	1270-000	1.87		45,896.36
10/30/09	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.0500%	1270-000	1.87		45,898.23
11/30/09	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.0500%	1270-000	1.93		45,900.16
12/31/09	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.0500%	1270-000	1.93		45,902.09
01/29/10	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.0500%	1270-000	1.81		45,903.90
02/05/10	1012	INTERNATIONAL SURETIES, LTD.	BOND PREMIUM PAYMENT ON LEDGER BALANCE AS OF 12/31/2009 FOR CASE #05-18106, BOND#016026455	2300-000		38.08	45,865.82
02/26/10	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.0500%	1270-000	1.74		45,867.56

ACCOUNT TOTALS	50,224.63	4,357.07	\$45,867.56
Less: Bank Transfers	0.00	250.00	
Subtotal	50,224.63	4,107.07	
Less: Payments to Debtors		0.00	
NET Receipts / Disbursements	\$50,224.63	\$4,107.07	

Form 2

Cash Receipts And Disbursements Record

Case Number: 05-18106-JS

Case Name: SCARLET GLOW HEATING & COOLING CO

Taxpayer ID #: 36-3858816

Period Ending: 03/25/10

Trustee: DAVID GROCHOCINSKI, TRUSTEE (520067)

Bank Name: JPMORGAN CHASE BANK, N.A.

Account: ***-****31-66 - Checking Account

Blanket Bond: \$5,000,000.00 (per case limit)

Separate Bond: N/A

1 Trans. Date	2 {Ref #} / Check #	3 Paid To / Received From	4 Description of Transaction	T-Code	5 Receipts \$	6 Disbursements \$	7 Checking Account Balance
05/07/07		From Account #*****3165	TRANSFER FUNDS	9999-000	250.00		250.00
05/07/07	101	GROCHOCINSKI , GROCHOCINSKI & LLOYD, LTD.	REIMBURSEMENT FOR ADVERSARY FILING FEE	2700-000		250.00	0.00

ACCOUNT TOTALS	250.00	250.00	\$0.00
Less: Bank Transfers	250.00	0.00	
Subtotal	0.00	250.00	
Less: Payments to Debtors		0.00	
NET Receipts / Disbursements	\$0.00	\$250.00	

Net Receipts : 50,224.63

Net Estate : \$50,224.63

	Net Receipts	Net Disbursements	Account Balances
TOTAL - ALL ACCOUNTS			
MMA # ***-****31-65	50,224.63	4,107.07	45,867.56
Checking # ***-****31-66	0.00	250.00	0.00
	\$50,224.63	\$4,357.07	\$45,867.56

TRUSTEE'S PROPOSED DISTRIBUTION

Exhibit D

Case No.: 05-18106-JS

Case Name: SCARLET GLOW HEATING & COOLING CO

Trustee Name: DAVID GROCHOCINSKI, TRUSTEE

Claims of secured creditors will be paid as follows:

<i>Claimant</i>	<i>Proposed Payment</i>
N/A	

Applications for chapter 7 fees and administrative expenses have been filed as follows:

<i>Reason/Applicant</i>	<i>Fees</i>	<i>Expenses</i>
<i>Trustee</i> DAVID GROCHOCINSKI, TRUSTEE	\$ 5,761.23	\$ 20.77
<i>Attorney for trustee</i> GROCHOCINSKI , GROCHOCINSKI & LLOYD, LTD.	\$ 22,500.00	\$ 565.80
<i>Appraiser</i>	\$	\$
<i>Auctioneer</i>	\$	\$
<i>Accountant</i> SCOTT, HOREWITCH, PIDGEON & ABRAMS, LLC	\$ 8,600.00	\$
<i>Special Attorney for trustee</i>	\$	\$
<i>Charges,</i> U.S. Bankruptcy Court	\$	\$
<i>Fees,</i> United States Trustee	\$	\$
<i>Other</i>	\$	\$

Applications for prior chapter fees and administrative expenses have been filed as follows:

<i>Reason/Applicant</i>	<i>Fees</i>	<i>Expenses</i>
-------------------------	-------------	-----------------

Attorney for debtor	_____	\$ _____	\$ _____
Attorney for	_____	\$ _____	\$ _____
Accountant for	_____	\$ _____	\$ _____
Appraiser for	_____	\$ _____	\$ _____
Other	_____	\$ _____	\$ _____

In addition to the expenses of administration listed above as may be allowed by the Court, priority claims totaling \$93,348.52 must be paid in advance of any dividend to general (unsecured) creditors.

Allowed priority claims are:

<i>Claim Number</i>	<i>Claimant</i>	<i>Allowed Amt. of Claim</i>	<i>Proposed Payment</i>
<u>001</u>	SHEET METAL WORKERS LOCAL 265 WELFARE FUND	\$ <u>2,811.25</u>	\$ <u>337.15</u>
<u>002</u>	SHEET METAL WORKERS LOCAL 265 WELFARE FUND	\$ <u>2,837.20</u>	\$ <u>340.27</u>
<u>004</u>	SHEET METAL WORKERS LOCAL 265 WELFARE FUND	\$ <u>1,297.50</u>	\$ <u>155.61</u>
<u>005</u>	SHEET METAL WORKERS LOCAL 265 WELFARE FUND	\$ <u>415.20</u>	\$ <u>49.80</u>
<u>006</u>	SHEET METAL WORKERS LOCAL 265 WELFARE FUND	\$ <u>8,511.60</u>	\$ <u>1,020.80</u>
<u>007</u>	SHEET METAL WORKERS LOCAL 265 WELFARE FUND	\$ <u>1,401.30</u>	\$ <u>168.06</u>
<u>008</u>	SHEET METAL WORKERS LOCAL 265 WELFARE FUND	\$ <u>467.10</u>	\$ <u>56.02</u>
<u>009</u>	SHEET METAL WORKERS LOCAL 265 WELFARE FUND	\$ <u>648.75</u>	\$ <u>77.80</u>
<u>010</u>	SHEET METAL WORKERS LOCAL 265 WELFARE FUND	\$ <u>15,440.25</u>	\$ <u>1,851.76</u>
<u>011</u>	SHEET METAL WORKERS LOCAL 265 WELFARE FUND	\$ <u>138.40</u>	\$ <u>16.60</u>

<u>013</u>	<u>SHEET METAL WORKERS LOCAL 265 WELFARE FUND</u>	<u>\$ 5,146.75</u>	<u>\$ 617.25</u>
<u>014</u>	<u>SHEET METAL WORKERS LOCAL 265 WELFARE FUND</u>	<u>\$ 8,433.75</u>	<u>\$ 1,011.46</u>
<u>019</u>	<u>MR & MRS WOLF</u>	<u>\$ 120.00</u>	<u>\$ 0.00</u>
<u>027</u>	<u>MR & MRS KESSLER</u>	<u>\$ 300.00</u>	<u>\$ 0.00</u>
<u>049</u>	<u>MR & MRS RATSKOFF</u>	<u>\$ 262.49</u>	<u>\$ 0.00</u>
<u>081</u>	<u>PIPE FITTERS INDUSTRY FUND, LOCAL 597</u>	<u>\$ 350.34</u>	<u>\$ 42.02</u>
<u>083</u>	<u>PIPE FITTERS LOCAL 597 UA</u>	<u>\$ 79.45</u>	<u>\$ 9.53</u>
<u>084</u>	<u>PIPE FITTERS WLFARE FUND LOCAL 597</u>	<u>\$ 11,253.57</u>	<u>\$ 1,349.64</u>
<u>085</u>	<u>PIPE FITTERS RETIREMENT FUND LOCAL 597</u>	<u>\$ 9,831.76</u>	<u>\$ 1,179.13</u>
<u>086</u>	<u>PIPE FITTERS TRAINING FUND LOCAL 597</u>	<u>\$ 1,141.13</u>	<u>\$ 136.86</u>
<u>087</u>	<u>MR & MRS CHARDELL</u>	<u>\$ 385.00</u>	<u>\$ 0.00</u>
<u>089</u>	<u>MR & MRS MUSSIE</u>	<u>\$ 347.00</u>	<u>\$ 0.00</u>
<u>092</u>	<u>INTERNAL REVENUE SERVICE</u>	<u>\$ 21,728.73</u>	<u>\$ 0.00</u>

The actual distribution to wage claimants included above, if any, will be the proposed payment less applicable withholding taxes (which will be remitted to the appropriate taxing authorities).

Timely claims of general (unsecured) creditors totaling \$ 1,142,349.76 have been allowed and will be paid *pro rata* only after all allowed administrative and priority claims have been paid in full. The timely allowed general (unsecured) dividend is anticipated to be 0.0 percent.

Timely allowed general (unsecured) claims are as follows:

<i>Claim Number</i>	<i>Claimant</i>	<i>Allowed Amt. of Claim</i>	<i>Proposed Payment</i>
---------------------	-----------------	------------------------------	-------------------------

<u>001</u>	<u>SHEET METAL WORKERS LOCAL 265 WELFARE FUND</u>	<u>\$ 281.13</u>	<u>\$ 0.00</u>
<u>002</u>	<u>SHEET METAL WORKERS LOCAL 265 WELFARE FUND</u>	<u>\$ 283.72</u>	<u>\$ 0.00</u>
<u>004</u>	<u>SHEET METAL WORKERS LOCAL 265 WELFARE FUND</u>	<u>\$ 843.38</u>	<u>\$ 0.00</u>
<u>005</u>	<u>SHEET METAL WORKERS LOCAL 265 WELFARE FUND</u>	<u>\$ 41.52</u>	<u>\$ 0.00</u>
<u>006</u>	<u>SHEET METAL WORKERS LOCAL 265 WELFARE FUND</u>	<u>\$ 851.16</u>	<u>\$ 0.00</u>
<u>007</u>	<u>SHEET METAL WORKERS LOCAL 265 WELFARE FUND</u>	<u>\$ 140.13</u>	<u>\$ 0.00</u>
<u>008</u>	<u>SHEET METAL WORKERS LOCAL 265 WELFARE FUND</u>	<u>\$ 46.71</u>	<u>\$ 0.00</u>
<u>009</u>	<u>SHEET METAL WORKERS LOCAL 265 WELFARE FUND</u>	<u>\$ 64.88</u>	<u>\$ 0.00</u>
<u>010</u>	<u>SHEET METAL WORKERS LOCAL 265 WELFARE FUND</u>	<u>\$ 1,544.03</u>	<u>\$ 0.00</u>
<u>011</u>	<u>SHEET METAL WORKERS LOCAL 265 WELFARE FUND</u>	<u>\$ 13.84</u>	<u>\$ 0.00</u>
<u>012</u>	<u>SHEET METAL WORKERS LOCAL 265 WELFARE FUND</u>	<u>\$ 65,485.53</u>	<u>\$ 0.00</u>
<u>013</u>	<u>SHEET METAL WORKERS LOCAL 265 WELFARE FUND</u>	<u>\$ 514.68</u>	<u>\$ 0.00</u>
<u>014</u>	<u>SHEET METAL WORKERS LOCAL 265 WELFARE FUND</u>	<u>\$ 843.38</u>	<u>\$ 0.00</u>
<u>015</u>	<u>MR & MRS HILLMAN</u>	<u>\$ 490.00</u>	<u>\$ 0.00</u>
<u>016</u>	<u>SUPERIOR DISTRIBUTION</u>	<u>\$ 82,197.65</u>	<u>\$ 0.00</u>
<u>017</u>	<u>MR & MRS GITLEMAN</u>	<u>\$ 441.00</u>	<u>\$ 0.00</u>

018	MR & MRS MEDVILLE	\$ 192.50	\$ 0.00
020	MR & MRS BERDING	\$ 385.00	\$ 0.00
021	MR & MRS KRUGEL	\$ 445.00	\$ 0.00
022	MR & MRS BIGGERSTAFF	\$ 346.50	\$ 0.00
023	QUICK DELIVERY SERVICE INC.	\$ 1,092.27	\$ 0.00
024	MR & MRS DANZIG	\$ 240.00	\$ 0.00
025	MR & MRS SHEPP	\$ 319.50	\$ 0.00
026	MR & MRS SCHALLER	\$ 210.00	\$ 0.00
028	MACKE WATER SYSTEMS	\$ 215.70	\$ 0.00
029	G&O THERMAL SUPPLY COMPANY	\$ 5,410.39	\$ 0.00
030	COLTHARP'S SALES & SERVICE	\$ 216.85	\$ 0.00
031	MR & MRS FELICE	\$ 79.00	\$ 0.00
032	MR & MRS SCHAAF	\$ 108.00	\$ 0.00
033	AMERICAN COPPER & BRASS, INC.	\$ 303.23	\$ 0.00
034	MID-WEST MATERIAL INC.	\$ 14,062.13	\$ 0.00
035	MR & MRS RABIN	\$ 240.00	\$ 0.00
036	MR & MRS DOLNICK	\$ 240.00	\$ 0.00
037	MCBEE SYSTEMS, INC.	\$ 58.75	\$ 0.00
038	MR & MRS SUTERA	\$ 385.00	\$ 0.00
039	DELTA CONTROL PRODUCTS	\$ 661.50	\$ 0.00
040	MR & MRS STEEL	\$ 460.00	\$ 0.00
041	MR & MRS STEGNER	\$ 180.00	\$ 0.00
042	MR & MRS BERSON	\$ 385.00	\$ 0.00
043	MR & MRS TAUSIGG	\$ 490.00	\$ 0.00
044	MR & MRS KAPLAN	\$ 95.34	\$ 0.00
045	MR & MRS SMOLYAR	\$ 100.00	\$ 0.00
046	MR & MRS WAKE	\$ 240.00	\$ 0.00
047	NYKIEL CARLIN & CO LTD	\$ 17,986.00	\$ 0.00
048	MR & MRS REBECCA FLANAGAN	\$ 240.00	\$ 0.00
	TEMPERATURE		

<u>050</u>	<u>EQUIPMENT CORP</u>	<u>\$ 89,946.38</u>	<u>\$ 0.00</u>
<u>051</u>	<u>RANDALL LUKAS & CORINNE LUKAS</u>	<u>\$ 25,000.00</u>	<u>\$ 0.00</u>
<u>052</u>	<u>MR & MRS GORENSTEIN</u>	<u>\$ 355.00</u>	<u>\$ 0.00</u>
<u>053</u>	<u>MR & MRS GARBER</u>	<u>\$ 346.50</u>	<u>\$ 0.00</u>
<u>054</u>	<u>MR & MRS ZASLAVSKY</u>	<u>\$ 330.00</u>	<u>\$ 0.00</u>
<u>055</u>	<u>MR & MRS MITCHELL</u>	<u>\$ 299.50</u>	<u>\$ 0.00</u>
<u>056</u>	<u>MR & MRS SUPERFINE</u>	<u>\$ 490.00</u>	<u>\$ 0.00</u>
<u>057</u>	<u>MR & MRS HUTCHINSON</u>	<u>\$ 240.00</u>	<u>\$ 0.00</u>
<u>059</u>	<u>MR & MRS AROSEN</u>	<u>\$ 245.00</u>	<u>\$ 0.00</u>
<u>060</u>	<u>EARL JAFFE</u>	<u>\$ 385.00</u>	<u>\$ 0.00</u>
<u>061</u>	<u>MR & MRS HOGAN</u>	<u>\$ 385.00</u>	<u>\$ 0.00</u>
<u>062</u>	<u>MR & MRS SCHAFER</u>	<u>\$ 240.00</u>	<u>\$ 0.00</u>
<u>063</u>	<u>CAROLYN DAMON</u>	<u>\$ 108.00</u>	<u>\$ 0.00</u>
<u>064</u>	<u>AMERISAFE, INC.</u>	<u>\$ 3,284.42</u>	<u>\$ 0.00</u>
<u>065</u>	<u>MR & MRS BLODGETT</u>	<u>\$ 330.75</u>	<u>\$ 0.00</u>
<u>066</u>	<u>WRIGHT EXPRESS</u>	<u>\$ 5,500.68</u>	<u>\$ 0.00</u>
<u>067</u>	<u>MR & MRS HUTCHINSON</u>	<u>\$ 240.00</u>	<u>\$ 0.00</u>
<u>068</u>	<u>MR & MRS PLOUSSARD</u>	<u>\$ 240.00</u>	<u>\$ 0.00</u>
<u>069</u>	<u>MR & MRS HAGEDORN</u>	<u>\$ 108.00</u>	<u>\$ 0.00</u>
<u>070</u>	<u>EXCELSIOR MFG & SUPPLY CORP</u>	<u>\$ 24,925.39</u>	<u>\$ 0.00</u>
<u>072</u>	<u>MR & MRS PINTO</u>	<u>\$ 240.00</u>	<u>\$ 0.00</u>
<u>073</u>	<u>MR & MRS WOLF/KORNBLUM</u>	<u>\$ 385.00</u>	<u>\$ 0.00</u>
<u>074</u>	<u>MR & MRS GRAFLUND</u>	<u>\$ 343.00</u>	<u>\$ 0.00</u>
<u>075</u>	<u>SHEET METAL WERKS</u>	<u>\$ 26,229.89</u>	<u>\$ 0.00</u>
<u>077</u>	<u>MCSHANE CONSTRUCTION CORP</u>	<u>\$ 209,948.00</u>	<u>\$ 0.00</u>
<u>078</u>	<u>NICOR GAS</u>	<u>\$ 3,071.53</u>	<u>\$ 0.00</u>
<u>079</u>	<u>NATIONAL STABILIZATION AGREEMENT</u>	<u>\$ 244,022.72</u>	<u>\$ 0.00</u>
<u>081</u>	<u>PIPE FITTERS INDUSTRY FUND, LOCAL 597</u>	<u>\$ 5,615.34</u>	<u>\$ 0.00</u>
<u>083</u>	<u>PIPE FITTERS LOCAL 597 UA</u>	<u>\$ 179.66</u>	<u>\$ 0.00</u>
	<u>PIPE FITTERS WLFARE</u>		

<u>084</u>	<u>FUND LOCAL 597</u>	\$ <u>164,583.13</u>	\$ <u>0.00</u>
	PIPE FITTERS RETIREMENT FUND		
<u>085</u>	<u>LOCAL 597</u>	\$ <u>122,588.31</u>	\$ <u>0.00</u>
	PIPE FITTERS TRAINING		
<u>086</u>	<u>FUND LOCAL 597</u>	\$ <u>12,673.16</u>	\$ <u>0.00</u>

Tardily filed claims of general (unsecured) creditors totaling \$ 31,452.37 have been allowed and will be paid *pro rata* only after all allowed administrative, priority and timely filed general (unsecured) claims have been paid in full. The tardily filed claim dividend is anticipated to be 0.0 percent.

Tardily filed general (unsecured) claims are as follows:

<i>Claim Number</i>	<i>Claimant</i>	<i>Allowed Amt. of Claim</i>	<i>Proposed Payment</i>
<u>088</u>	<u>ROBINSON PLUYMERT PIERCEY MACDONALD & AMATO LTD.</u>	\$ <u>17,146.44</u>	\$ <u>0.00</u>
<u>090</u>	<u>EXCELSIOR MFG & SUPPLY CORP</u>	\$ <u>3,000.00</u>	\$ <u>0.00</u>
<u>091</u>	<u>UNIVERSAL HTG SUPPLIES</u>	\$ <u>6,000.00</u>	\$ <u>0.00</u>
<u>092</u>	<u>INTERNAL REVENUE SERVICE</u>	\$ <u>5,305.93</u>	\$ <u>0.00</u>

Subordinated unsecured claims for fines, penalties, forfeitures, or damages and claims ordered subordinated by the Court totaling \$ 0.00 have been allowed and will be paid *pro rata* only after all allowed administrative, priority and general (unsecured) claims have been paid in full. The dividend for subordinated unsecured claims is anticipated to be 0.0 percent.

Subordinated unsecured claims for fines, penalties, forfeitures or damages and claims ordered subordinated by the Court are as follows:

<i>Claim Number</i>	<i>Claimant</i>	<i>Allowed Amt. of Claim</i>	<i>Proposed Payment</i>
	N/A		

The amount of surplus returned to the debtor after payment of all claims and interest is \$ 0.00.